

Instructions for Completing the Data Template for the Governmental Charter School Annual Financial and Compliance Report

The data template for the governmental charter school annual financial and compliance report (AFR) includes several tabs for data entry: **Cover**, **Charter Holder**, **SofNP-GW**, **SofA-GW**, **BalSheet**, **SofRECFB**, **Budget Comparison**, **SofFQC**, and **Reconciliation**.

Enter data in unshaded (white) cells only. The shaded blue cells include calculations that automatically populate the cells with totals after you enter individual amounts in unshaded cells.

Tab: Cover

1. From the **For the Fiscal Year Ended** drop-down list, select the fiscal year ended date.
2. From the **Charter School CDN and Name** drop-down list, select your charter school's county–district number and name.
3. In the **Preparer Contact Information** section, enter the name, title, phone number, and email address for each person who enters data in this template.

Tab: Charter Holder

1. Enter information for the *charter holder* in the following cells:
 - **Charter Holder Name**
 - **Charter Holder FEIN**
 - **Charter Holder Debt**
 - **Charter Holder Cash on Hand**
 - **Charter Holder Federal Revenue**
 - **Charter Holder Federal Expenditures**
2. In the **Explanation** cell, explain any difference (calculated in the **Difference** cell) between the amounts for **Charter Holder Federal Revenue** and **Charter Holder Federal Expenditures**.
3. From the drop-down lists, select a response to the questions related to
 - a **modified** opinion, an **adverse** opinion, or an opinion **disclaimed** and
 - **compliance with the payment terms of all debt agreements at fiscal year end**
4. Enter any comments in the **Comments** cell.

Tab: SofNP-GW

1. Enter amounts from the AFR's Statement of Net Position for the line items under **ASSETS**, **LIABILITIES**, and **NET POSITION**. Enter these amounts in the **Governmental Activities** and **Component Units** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.

2. In the **Total Stated on AFR for Governmental Activities** column, enter the total *as stated on the AFR's financial statement* for each category of assets, liabilities, and net position. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. Enter any comments in the **Comments** cell.

Tab: SofA-GW

1. Enter amounts from the AFR's Statement of Activities (Government Wide) for the line items under **PRIMARY GOVERNMENT** and **COMPONENT UNITS**. Enter these amounts in the **Expenses, Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions** columns as applicable. The shaded blue cells are calculated totals of the line item amounts.
2. In the **COMPONENT UNITS** area, enter amounts and a brief description as applicable.
3. In the **Total Stated on AFR for Governmental Activities** column, enter the total *as stated on the AFR's financial statement* for each category of primary government and component units. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
4. Under **General Revenues**, enter amounts in the **Primary Government** and **Component Units** columns with a brief description as applicable.
5. Enter the amounts of **Net Position, beginning** in the **Primary Government** and **Component Units** columns.
6. Enter any comments in the **Comments** cell.

Tab: BalSheet

1. Enter amounts from the AFR's Balance Sheet (Governmental Funds) for the line items under **ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, and FUND BALANCES**. Enter these amounts in the **General Fund** and **Other Governmental Funds** columns. The shaded blue cells are calculated totals of the line item amounts.
2. In the **Total Stated on AFR for Total Governmental Funds** column, enter the total *as stated on the AFR's financial statement* for each category of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. In the **DEFERRED OUTFLOWS OF RESOURCES** and **DEFERRED INFLOWS OF RESOURCES** areas, enter amounts and a brief description as applicable.
4. In the **Reconciliation of the governmental funds Balance Sheet to the government-wide Statement of Net Position** area, enter amounts from the *AFR's financial statement* and a brief description if applicable.
5. Enter any comments in the **Comments** cell.

Tab: SofRECFB

1. Enter amounts from the AFR's Statement of Revenues, Expenditures, and Changes in Fund Balances (Governmental Funds) for the line items under **REVENUE, EXPENDITURES, and OTHER FINANCING SOURCES (USES)**. Enter these amounts in the **General Fund** and **Other**

Governmental Funds columns as applicable. Also, enter the amount of **Pension Expense** from the note disclosure. The shaded blue cells are calculated totals of the line item amounts.

2. In the **Total Stated on AFR** column, enter the total *as stated on the AFR's financial statement* for each category of revenue, expenditures, and fund balances. In the **Explanation for Variance** cells, explain any variances (shown in the **Variance** cells).
3. In the **OTHER FINANCING SOURCES (USES)** area, enter any other sources (uses) and a brief description as applicable.
4. Enter the amounts of **FUND BALANCES at Beginning of Year** and **FUND BALANCES as Restated** if applicable.
5. In the **FUND BALANCES as Restated** area, enter adjustments and a brief description as applicable.
6. In the **Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities** area, enter amounts from the *AFR's financial statement* and a brief description if applicable.
7. Enter any comments in the **Comments** cell.

Tab: Budget Comparison

1. Enter amounts from the AFR's Budgetary Comparison Schedule for the **ORIGINAL BUDGET**, **FINAL BUDGET**, and **ACTUAL AMOUNTS**. The following items are automatically calculated in the shaded blue cells:
 - **Total Revenue**
 - **Total Expenditures**
 - **Excess (Deficiency) of Revenues Over (Under) Expenditures**
 - **TOTAL OTHER FINANCING SOURCES (USES)**
 - **NET CHANGE IN FUND BALANCES**
 - **FUND BALANCES at End of Year**
2. Variances between the **ACTUAL AMOUNTS** and the **FINAL BUDGET** are also automatically calculated. If the variance is 10 percent or more, a message appears stating "Variance should be noted in the AFR."
3. In the **Total ACTUAL AMOUNT Stated on AFR** column, enter the total *as stated on the AFR's schedule*. Any variances will be shown in the **Variance** cells.
4. In the **OTHER FINANCING SOURCES (USES)** area, enter any other sources (uses) and a brief description as applicable.
5. Enter the amounts of **FUND BALANCES at Beginning of Year** and **FUND BALANCES as Restated** if applicable.
6. In the **FUND BALANCES as Restated** area, enter adjustments and a brief description as applicable.
7. Enter any comments in the **Comments** cell.

Tab: SofFQC

1. Enter information for **FINANCIAL STATEMENTS** and **FEDERAL AWARDS** from the AFR's Schedule of Findings and Questioned Costs by selecting responses from the drop-down lists.
2. Enter the dollar amount for the **Dollar Threshold used to distinguish between Type A and Type B programs**.
3. For the **IDENTIFICATION OF MAJOR PROGRAMS TESTED** area:

- a. select the Catalog of Federal Domestic Assistance (CFDA) number from a **CFDA Number and Federal Program Title** drop-down list,
- b. enter the letter associated with the CFDA number as applicable in the **Type of Assistance** cells, and
- c. enter the **Federal Grantor**, the **Passed Through Entity**, and the **Amount Tested**. The percent of major programs tested is automatically calculated.

Tab: Reconciliation

1. This reconciliation schedule
 - compares various amounts entered in this workbook for discrepancies and
 - automatically calculates any differences.
2. You must enter data on this worksheet *only* if differences occur.
3. In the **Explanation for Difference** cells, explain any differences (shown in the **Difference** cells).